

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
(Incorporated as a Company limited by guarantee and not having a share capital)

Company Number 141130

TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Office
Essex Hall, 1-6 Essex Street, London, WC2R 3HY

Auditors
Shaw Gibbs (Audit) Limited
264 Banbury Road
Oxford
OX2 7DY

Bankers
CAF Bank Ltd, 25 Kings Hill Avenue West, Malling, Kent, ME19 4JQ

Solicitors
Charles Russell Speechlys LLP
5 Fleet Place, London EC4M 7RD

Investment Managers
Redmayne Bentley, 9 Bond Court, Leeds LS1 2JZ

Charity Registration
Registered as a Charity No: 255205

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED) TRUSTEES/DIRECTORS' REPORT

Structure, Governance and Management

The Company is limited by guarantee and has no share capital. The principal activities of the Company consist of (1) the holding of investments and the application of the income there from for the benefit of The General Assembly of Unitarian and Free Christian Churches and (2) acting as trustee of funds for religious purposes.

The 110th Ordinary General Meeting of the Association was held on 28th February 2024 online by Zoom. The annual report and accounts were adopted and the Honorary Officers and Executive Committee members, who act as the Trustees were elected. The Association has continued to analyse the risks associated with its operations as part of its on-going policy development.

Public Benefit

The Trustees/Directors take into account the Charity Commission's guidance on public benefit and believe that the activities of The British and Foreign Unitarian Association (Incorporated) are in line with that guidance.

Objectives and Activities

The objects for which the Association is established are:

- (i) The diffusion and support of the principles of Unitarian Christianity.
- (ii) The publication and circulation of biblical, theological, scientific, and literary knowledge related to Unitarian Christianity.
- (iii) To do all such other lawful things as are incidental or conducive to the attainment of the above objects, or any of them.

Achievements and Performance

The total incoming resources of the Company for the year, particulars of which are shown in the Statement of Financial Activities, amounted to £147,179 (2023 - £141,390), all of which was investment income. There were no legacies during the year. Investment income and interest levels remained substantially the same. Portfolio management fees were £18,689 (2023 - £20,294). £102,015 (2023 - £95,972) was distributed to the restricted funds. The net balance payable to The General Assembly of Unitarian and Free Christian Churches was £32,335 (2023 - £27,432). There was a realised loss of (£2,230) (2023 - Nil) and unrealised gains of £267,052 (2023 - (£96,012)) (giving an increase in the market value of investments).

Financial Review

The Reserves Policy states:

The Association needs reserves to ensure the continuity of the long-term functioning of the Charity. The Association does not have any current source of income other than the occasional legacy. The Association relies upon the income generated by its unexpended reserves to undertake its service of custodian trusteeship to Unitarian and Free Christian Churches and to administer various small trusts for the benefit of the Unitarian movement within the United Kingdom and at certain overseas locations. The Association donates its annual surplus to The General Assembly of Unitarian and Free Christian Churches, a course permitted by its Memorandum and Articles of Association.

The range of reserves needed to maintain the continuity of the Charity at present levels of activity is judged by the Managing Trustees to be around 30% of annual income. The present level of reserves is deemed to be sufficient. The Managing Trustees plan to conserve the present level of reserves by ensuring that the investments are well managed, and the expenditures are carefully controlled. The level of reserves and the policy itself will be reviewed at succeeding Ordinary General Meetings held annually in February.

Trustees serving in the year are as follows:

Alan Ruston, Rosemary Ruston, Joan Cook, William Featherstone, Ray Harding (Hon Treasurer from 28th Feb 2024), Dorothy Hewardine, Jennifer Janes, Andrew Mason (from 28th Feb 2024), Ann Peart, Neil Sanders (until 4th July 2024), Jeffrey Teagle (Hon Treasurer until 28th Feb 2024), David L Wykes (Chairman), Elizabeth Slade (Hon Secretary).

All Trustees are also Directors of The British and Foreign Unitarian Association (Incorporated).

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED) TRUSTEES/DIRECTORS' REPORT (Continued)

Investment Policy

The Investment Manager is instructed and has agreed to follow a balanced investment strategy which will maintain an adequate degree of diversification within an acceptable level of risk, whilst seeking to maximise the overall return. The Executive Committee is anxious to invest in companies and trusts with good ethical standards and avoid companies with significant involvement in alcohol, armaments, tobacco and gambling.

The Economic Backdrop

The value of the investment portfolio now stands at £3,329,098. The dividend income has barely been affected and has remained at a stable level. As such it is felt that there are no foreseeable issues of immediate concern.

Responsibilities of the Trustees/Directors

The Trustees (who are also directors of The British & Foreign Unitarian Association (Incorporated) for the purposes of Company Law) are responsible for preparing the Trustees/Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees/Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees/Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees/Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees/Directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees/Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

Auditors

A resolution to reappoint Shaw Gibbs (Audit) Limited as auditors for the ensuing year will be proposed at the annual general meeting.

This report has been prepared in accordance with the special provisions of Part VII for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees/Directors on 19th February 2025 and signed on their behalf by:


David Wykes (Chairman)

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED) **INDEPENDENT AUDITOR'S REPORT**

Opinion

We have audited the financial statements of The British and Foreign Unitarian Association (Incorporated) (the 'charity') for the year ended 30 September 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024; and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustee directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you, if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee directors' report; or
- sufficient accounting records have not been kept; or
- the accounting records are not in agreement with the financial records; or
- we have not received all the information and explanation we require for our audit.

Responsibilities of trustee directors

As explained more fully in the statement of trustee directors' responsibilities, the trustee directors, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustee directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustee directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustee directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

1. At the planning stage of the audit, we gain an understanding of the laws and regulations which apply to the company and how the management seek to comply with those laws and regulations. This helps us to plan appropriate risk assessments.
2. During the audit we focus on relevant risk areas and review the compliance with the laws and regulations by making relevant enquiries and undertaking corroboration, for example by reviewing Board Minutes and other documentation.
3. We assess the risk of material misstatement in the financial statements including as a result of fraud and undertake procedures including:
 - a. Reviewing the controls set in place by management;
 - b. Making enquiries of management as to whether they consider fraud or other irregularities may have taken place, or where such opportunity might exist;
 - c. Challenging management assumptions with regard to accounting estimates; and
 - d. Identifying and testing journal entries, particularly those which appear to be unusual by size or nature.

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor

4/3/2025

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264 Banbury Road
Oxford OX2 7DY

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024
The Notes on pages 9-13 form part of these Accounts

B&FUA 2024	SOFA year ended 30 Sept 2024			SOFA year ended 30 Sept 2023		
	Unrestricted Funds £	Restricted Funds £	Totals '2024 £	Unrestricted Funds £	Restricted Funds £	Totals '2023 £
Incoming Resources						
Investment Income and Interest	37,644	109,535	147,179	36,164	105,226	141,390
Total Incoming Resources	37,644	109,535	147,179	36,164	105,226	141,390
Resources Expended						
Portfolio Management Fees	4,048	14,641	18,689	4,396	15,898	20,294
Allocations and Interest due to funds		102,015	102,015		95,972	95,972
Administration	1,309		1,309	1,731		1,731
Audit Fees		7,520	7,520		9,254	9,254
Professional Fees - Accounting + Law	4,000		4,000	7,000		7,000
Grants to General Assembly	32,335		32,335	27,432		27,432
Total Resources Expended	41,692	124,176	165,868	40,559	121,124	161,683
Net Resources expended	(4,048)	(14,641)	(18,689)	(4,395)	(15,898)	(20,293)
Realised Gain (Loss)	(483)	(1,747)	(2,230)			
Net Income for the Year	(4,531)	(16,388)	(20,919)	(4,395)	(15,898)	(20,293)
Unrealised Gain (Loss) on Investments	57,844	209,209	267,053	(20,797)	(75,215)	(96,012)
Net Movement in Funds	53,313	192,821	246,134	(25,192)	(91,113)	(116,305)
Balances brought forward at 1st Oct	680,171	2,460,004	3,140,175	705,363	2,551,117	3,256,480
Net Movement	53,313	192,821	246,134	(25,192)	(91,113)	(116,305)
Balance carried forward at 30th September	733,484	2,652,825	3,386,309	680,171	2,460,004	3,140,175

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
(Incorporated as a Company limited by guarantee and not having a share capital)

Balance Sheet as at 30 September 2024

	2024	2024	2023	2023
Fixed Assets				
Listed Investments (Notes 3 and 10)	3,329,098		3,078,403	
		3,329,098		3,078,403
Current Assets				
Redmayne Bentley Dealing accounts	22,269		25,671	
Cafcash	9,179		10,681	
CAFGOLD	136,550		103,453	
Cash subtotal	167,998		139,805	
Sundry Debtors	4,264		22,414	
		172,262		162,219
Creditors				
Sundry Creditors (Note 4)	13,587		14,416	
General Assembly	32,326		27,423	
Miscellaneous contras see suspense	189		189	
Other Restricted funds (Note 10)	68,936		58,248	
Trade Creditors	13		171	
		115,051		100,447
Net Current Assets		57,211		61,772
Total Assets less current liabilities		3,386,309		3,140,175
Capital and Reserves				
Accumulated Funds - General	733,484		680,171	
Accumulated Funds - Restricted	2,652,825		2,460,004	
		3,386,309		3,140,175

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

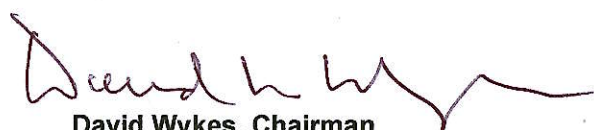
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements

Approved by the Executive Committee on 19th February 2025 and signed on its behalf by:



Ray Harding, Honorary Treasurer

The notes on pages 9 to 13 form part of these accounts



David Wykes, Chairman

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)

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NOTES TO THE ACCOUNTS

1. Accounting Policies

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in Sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, modified to include listed investments at fair value (effectively market value). The principal accounting policies adopted are set out below.

a. Investment Income

Investment income is accounted for in the period in which the charity is entitled to receipt of the income.

b. Fixed Asset Investments

Investments are included at closing mid-market value at the Balance Sheet date. Changes in market value are credited or charged to the Statement of Financial Activities. Gains and/or losses arising from the disposal of shares are recognised as being realised whereas gains and/or losses arising from the movement in share prices are recognised as being unrealised.

c. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered, and are classified under headings that aggregate all costs related to that activity as detailed in the Statement of Financial Activities.

The General Assembly of Unitarian and Free Christian Churches' grant comprises the Unrestricted Fund proportion of income and the 5% administration charge.

d. Taxation

The British and Foreign Unitarian Association (Incorporated) is a charitable institution with exemptions from UK Corporation Tax under Section 478 of the Corporation Tax Act 2010.

e. Going Concern

At the time of approving the financial statements, the Directors/Trustees have a reasonable expectation that the charity has adequate resources to continue in operation existence for the foreseeable future. Thus, the Directors/Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

d. Fund Accounting

A summary of restricted fund activity is shown on page 13. Capital funds represent the member churches share of the net assets held by The British and Foreign Unitarian Association (Incorporated) as a trustee. Income is allocated in proportion to the capital balances as at 1 October every year. Restricted income relates to the income allocated to the member organisations in proportion to their share of the capital and net assets of the B&FUA. Most Unitarian church organisations may use the income for their own general purposes. Certain Unitarian organisations participating in the B&FUA may instruct the Trustees which individuals should benefit from grants of that income.

2. Company Status

The Company is registered as a Charity and is, therefore, exempt from taxation.

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
(Incorporated as a Company limited by guarantee and not having a share capital)

3. Listed Investments	2024	2023
	£	£
Market value 1 Oct	3,078,403	3,183,605
Additions	116,794	181,312
Disposals	(130,921)	(190,502)
Realised Loss	(2,230)	-
Unrealised Gains	267,052	(96,012)
Market value 30 Sept	3,329,098	3,078,403
Historical cost	3,068,523	3,093,864
4. Sundry Creditors	2024	2023
	£	£
Audit Fee	7,460	6,960
Accounting Services	3,607	4,000
Portfolio Management Fees	2,520	3,456
	13,587	14,416

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
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5. Accumulated Funds

	2024 £	2024 £	2023 £	2023 £
	Unrestricted	Restricted	Unrestricted	Restricted
1st October 2023	680,171	2,460,004	705,363	2,551,117
Gains (Losses) on investments	57,361	207,462	(20,796)	(75,215)
Portfolio Management Fee	(4,048)	(14,641)	(4,396)	(15,898)
30 September 2024	733,484	2,652,825	680,171	2,460,004

6. Analysis of net assets between funds

	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Investments	721,083	2,608,015	3,329,098	666,782	2,411,621	3,078,403
Current Assets	12,401	44,810	57,211	13,389	48,383	61,772
Total	733,484	2,652,825	3,386,309	680,171	2,460,004	3,140,175

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
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7. Liability of Members

In the event of the Association being wound up during the period of membership or within one year afterwards, every member undertakes to contribute to the assets of the Association an amount not exceeding one pound for the payment of debts contracted up to the date of cessation of membership together with the costs of winding up. The number of members on 30 September 2024 was 32 (2023:31).

8. Trustees' Remuneration

The trustees neither received nor waived any emoluments during the year. Travel and subsistence expenses amounting to £188 were reimbursed to two Trustees in 2024 (2023: £nil).

9. Related Party Transactions

There were no related party transactions during the year.

THE BRITISH AND FOREIGN UNITARIAN ASSOCIATION (INCORPORATED)
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10. Restricted Funds - Fund Activity for the year ended 30 Sept 2024							
	Capital			Income			
	Balance	Net Cap	Balance	Balance	Allocation	Distrib'n &	Balance
	Oct 2023	Movement	Sept 2024	Oct2023	of Income	Grants	Sept2024
Banbury Chapel Charity	70,264	5,507	75,771	179	2,914	2,920	173
Banbury Relief in Need Charity	4,108	322	4,430	10	170	0	180
Philip Barker Chapel Fund	12,568	985	13,553	32	521	522	31
Bath Fund	62,566	4,904	67,470	160	2,595	2,601	154
Bicentenary Fund	776	61	837	176	32	0	208
Bickerton Fund	26,727	2,095	28,822	6,481	1,108	0	7,589
Bowie Fund	21,846	1,712	23,558	56	906	908	54
Bournemouth Fund	292,109	22,896	315,005	746	12,114	12,142	718
Dr CA Greaves Bequest	12,842	1,006	13,848	5,825	533	0	6,358
Carlisle Unitarian Church Fund	22,538	1,767	24,305	58	935	937	56
Carmarthen Fund	56,898	4,460	61,358	8,991	2,360	0	11,351
Congleton Unitarian Church Fund	24,708	1,937	26,645	63	1,025	1,027	61
TB Craig Fund	30,761	2,411	33,172	742	1,276	0	2,018
Croft Unitarian Chapel Fund	1,634	129	1,763	(125)	68	0	(57)
Douglas (Isle of Man) Fund	16,886	1,324	18,210	43	700	0	743
Exeter Fund	134,831	10,568	145,399	344	5,591	5,604	331
Henry Walter Fairey Specific Bequest	25,432	1,994	27,426	10,839	1,055	4,500	7,394
Filby Old Meeting House Fund	117,539	9,213	126,752	300	4,874	3,664	1,510
AR Stock Trust (Hastings Fund)	17,592	1,379	18,971	45	730	731	44
Huddersfield Fund	20,254	1,588	21,842	52	840	842	50
Ilford Unitarian Church Fund	161,933	12,692	174,625	413	6,715	6,730	398
Lawrence House Fund	22,131	1,734	23,865	9,693	918	0	10,611
Maidstone Unitarian Church Hall Fund	129,492	10,150	139,642	330	5,370	5,382	318
Ministers Stipend Augmentation Fund	391,154	30,660	421,814	817	16,227	15,000	2,044
McQuaker Trust (Scotland)	46,514	3,646	50,160	(170)	1,929	1,500	259
Moretonhampstead (Smethurst Hall)Fund	7,112	557	7,669	18	295	296	17
Newbury Fund	6,807	533	7,340	17	282	283	16
Putney Unitarian Church Fund	194,322	15,231	209,553	496	8,058	8,077	477
Presbyterian Fund	91,019	7,134	98,153	5,802	3,775	600	8,977
Richmond Hill Church Parsonage Fund	28,514	2,235	30,749	73	1,182	1,185	70
Ringwood Fund	20,424	1,601	22,025	52	847	849	50
Sunderland Fund	15,374	1,205	16,579	39	638	639	38
Stockport Fund	254,854	19,976	274,830	650	10,569	10,593	626
Tenterden Old Meeting House Fund	6,239	489	6,728	16	259	259	16
Wareham Fund	22,043	1,728	23,771	56	914	916	54
Wellington (New Zealand) Fund	26,151	2,050	28,201	4,768	1,084	0	5,852
Welsh Uni Mins Educ/ Social Fund	63,041	4,942	67,983	161	2,614	2,620	155
	2,460,003	192,821	2,652,823	58,248	102,019	91,328	68,939